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Part IV—Section 1

Tamil Nadu Bills

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**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY
OF THE STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 45 of 2024

A Bill to provide for the levy and collection of tax on mineral bearing land and the matters connected therewith or incidental thereto.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows: —

Short title, extent and commencement.

1. (1) This Act may be called the Tamil Nadu Mineral Bearing Land Tax Act, 2024.

(2) It shall extend to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by notification, appoint.

Definitions.

2. In this Act, unless the context otherwise requires, —

(a) “appellate authority” means the appellate authority appointed under sub-section (1) of section 6;

(b) “despatch” means despatch of any mineral from the mineral bearing land by the holder;

(c) “Government” means the State Government;

(d) “holder” means the holder of composite licence or exploration licence or prospecting licence or mining lease or quarrying lease or any other mineral concession granted in respect of mineral bearing land;

(e) “mineral” means any mineral specified in the Schedule;

(f) “mineral bearing land” means any land which bears any mineral and in respect of which composite licence or exploration licence or prospecting licence or mining lease or quarrying lease or any other mineral concession, as the case may be, has been granted or deemed to have been granted under the Mines and Minerals (Development and Regulation) Act, 1957, the Oilfields (Regulation and Development) Act, 1948 or the rules made thereunder;

Central Act 67 of 1957.

Central Act 53 of 1948.

(g) “notified authority” means an authority notified under sub-section (1) of section 4;

(h) “prescribed” means prescribed by the rules made under this Act;

(i) “Schedule” means the Schedule to this Act;

(j) “tax” means the mineral bearing land tax leviable under section 3.

3. There shall be levied a tax called the mineral bearing land tax on the land bearing any mineral specified in the Schedule at such rates as specified therein.

Levy of tax on mineral bearing land.

4. (1) The tax shall be assessed, levied and collected in such manner as may be prescribed, by such authority not below the rank of Assistant Director of Geology and Mining of the district concerned, as may be notified by the Government in the *Tamil Nadu Government Gazette*.

Assessment, collection and payment of tax.

(2) The holder shall pay the tax specified in the Schedule in advance in such manner as may be prescribed and a receipt therefore shall be issued in such form as may be prescribed. The holder shall submit the receipt of payment of tax to the notified authority before despatch.

(3) The holder shall submit such returns in such form, for such period and in such manner as may be prescribed.

(4) The holder shall maintain such accounts, registers, records and other documents relating to the levy of tax in such form and in such manner as may be prescribed.

5. (1) If the holder despatches any mineral from the mineral bearing land without payment of tax or has paid less than the tax due, the notified authority shall issue a notice of demand, in such manner as may be prescribed, to the holder for payment of the tax due along with a penalty at the rate of five per cent on the amount of such tax.

Recovery of tax and penalty. h

Tamil Nadu
Act II of 1864.

(2) The amount of tax and the penalty imposed, if any, if not paid, shall be recovered as arrears of land revenue and the provisions of the Tamil Nadu Revenue Recovery Act, 1864 shall apply for such recovery.

6. (1) Any person aggrieved by an order passed by the notified authority, may prefer an appeal within thirty days from the date of receipt of such order before the appellate authority appointed by the Government, by notification:

Appeal.

Provided that the appellate authority may admit the appeal after the aforesaid period, if it is satisfied that the applicant had sufficient cause for not preferring the appeal within the said period:

Provided further that no appeal shall be entertained by the appellate authority unless it is accompanied with the proof of payment of thirty per cent of the tax due against which the appeal has been preferred.

(2) The appellate authority shall pass such orders as it may deem fit, after affording an opportunity of being heard to the appellant.

Revision.

7. The Government or any other revisional authority, as may be appointed by the Government by notification, may, *suo-moto* at any time or on an application made by any person aggrieved by an order passed under section 6 within thirty days from the date of receipt of such order, call for and examine the records thereof to satisfy itself as to the correctness or propriety of the order made or decision taken thereon and in any case, it appears to the revisional authority that any such order should be modified, annuled or remitted back for reconsideration, the revisional authority may pass such order as it may deem fit, after affording an opportunity of being heard to the aggrieved person.

Penalty.

8. Any person who violates any of the provisions of sub-sections (3) and (4) of section 4 and the rules made thereunder shall be imposed with a penalty by the notified authority, as may be prescribed, not exceeding five thousand rupees and where such violation is a continuing one, with further penalty not exceeding five hundred rupees, for every day during which such violation continues:

Provided that the penalty so imposed under this section in respect of any violation shall not exceed fifty thousand rupees in the aggregate.

Power to amend
Schedule.

9. The Government may, by notification from time to time, amend the Schedule so as to add, omit any minerals or alter the rate of tax specified therein:

Provided that the increase of the rate of tax under this section shall not, in aggregate, exceed fifty per cent of the rate of tax specified in the Schedule.

Power to make
rules.

10. (1) The Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner of levy, assessment and collection of tax;

(b) the manner of payment of tax;

(c) the form, period, manner in which returns shall be submitted;

(d) the accounts, registers, records and other documents to be maintained by the holder and the manner in which they shall be maintained;

(e) the form of receipt for payment of the tax;

(f) the manner and form in which the demand notice to be issued under sub-section (1) of section 5;

(g) the quantum of penalty under section 8;

(h) any other matter which is required to be or may be prescribed.

(3) All rules and notifications made under this Act shall be published in the *Tamil Nadu Government Gazette*, and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(4) Every rule made, notification or order issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly, and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly makes any modification in any such rule, notification or order, or the Legislative Assembly decides that the rule, notification or order should not be made or issued, the rule, notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, notification or order.

11. Nothing contained in this Act shall affect the liability of the holder for payment of any dues under any other law for the time being in force.

Liability of holder under other laws not to be affected.

12. No suit, prosecution or other proceedings shall lie against any officer or servant of the Government in respect of any thing done or purported to have been done or intended to be done by such officer or servant in good faith in pursuance of this Act or any rules made thereunder.

Protection of action taken in good faith.

13. If any difficulty arises in giving effect to this Act, the Government may, by an order published in the *Tamil Nadu Government Gazette*, make such provisions not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

THE SCHEDULE**(See section 3)****RATE OF MINERAL BEARING LAND TAX****PART-A****LAND BEARING MAJOR MINERALS**

Sl. No. (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Lignite	250	-
2.	Limestone	160	-
3.	Marl	160	-
4.	Magnesite	260	-
5.	Graphite	40	-
6.	Vermiculite	250	-
7.	Garnet	1250	-
8.	Ilmenite	950	-
9.	Rutile	5500	-
10.	Zircon	6600	-
11.	Monazite	250	-
12.	Sillimanite	7000	-
13.	Leucoxene	3500	-

PART-B**LAND BEARING MINOR MINERALS**

Sl. No. (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Rough Stone	90	140
2.	Gravel/Earth	45	85
3.	Colour Granite	300	800
4.	Black Granite	420	1300
5.	Pebbles	150	390
6.	Sand	-	400
7.	Quartz	345	-
8.	Feldspar	200	-
9.	Fireclay	70	-
10.	Ball Clay	150	-
11.	Clay	40	-
12.	Kankar	160	-
13.	Silica Sand	240	-
14.	Quartzite	150	-
15.	Calcite	160	-
16.	Dunite	225	-
17.	Dolomite	165	-

PART-C**LAND BEARING MINERAL OILS**

Sl. No. (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Crude Oil	8500	-
2.	Natural Gas	-	3.5

STATEMENT OF OBJECTS AND REASONS

Hon'ble supreme court in its judgement dated 25.07.2024 in civil Appeal Nos. 4056-4064 of 1999 in the matter of Mineral Area Development Authority and another vs. Steel Authority of India & another etc., has held that the minerals bearing land also falls within the description of "Lands" under Entry 49 of List II of the seventh schedule of the Constitution and that the State Legislatures have legislative competence under Article 246 read with Entry 49 of List II, to tax on lands which comprises of mines and quarries.

2. In the circumstances in order to augment the revenue to the State, the Government have decided to enact a legislation for the levy of tax on minerals bearing lands.

3. The Bill seeks to give effect to the above decision.

DURAIMURUGAN,
Minister for Water Resources.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 1(3), 4, 5(1), 6(1), 7, 8, 9, 10 and 13 of the Bill authorise the Government to issue notifications or to make rules or order, as the case may be, to carry out the purposes specified therein.

2. The powers delegated are normal and not of an exceptional character.

DURAIMURUGAN*Minister for Water Resources*

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 46 of 2024

**A Bill further to amend the Tamil Nadu Public Premises
(Eviction of Unauthorised Occupants) Act, 1975.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Public Premises (Eviction of Unauthorised Occupants) Amendment and Validation Act, 2024.

Short title and
commencement.

(2) It shall be deemed to have come into force on the 7th January 2011.

Tamil Nadu Act
1 of 1976.

2. In section 2 of the Tamil Nadu Public Premises (Eviction of Unauthorised Occupants) Act, 1975 (hereinafter referred to as the principal Act), in clause (e), for sub-clause (3), the following sub-clause shall be substituted, namely:—

Amendment of
section 2.

“(3) any premises belonging to a waqf, registered with the Tamil Nadu Waqf Board;”.

3. Notwithstanding anything contained in any law for the time being in force or in any judgment, decree or order of any Court or Tribunal or other authority, all acts done or proceedings taken under the principal Act, on or after the 7th January 2011 and before the publication of this Act in the *Tamil Nadu Government Gazette* relating to the premises belonging to a waqf registered with the Tamil Nadu Waqf Board shall, for all purposes, be deemed to be, and to have always been, validly done or taken in accordance with law as if sub-clause (3) of clause (e) of section 2 of the principal Act as substituted by this Act, had been in force at all material times when such acts or proceedings were done or taken.

Validation.

STATEMENT OF OBJECTS AND REASONS.

In Tamil Nadu Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 2010 (Tamil Nadu Act 33 of 2010), an amendment was made to clause (e) of section 2 of the Tamil Nadu Public Premises (Eviction of Unauthorised Occupants) Act, 1975 (Tamil Nadu Act 1 of 1976) including the waqf premises registered with the Tamil Nadu Waqf Board within the definition of the term “public premises”. The said amendment came into force on the 7th January 2011. Consequent on the said amendment, several unauthorized occupants from the premises belonging to a waqf registered with the Tamil Nadu Waqf Board were evicted from such premises and the amended provision was effective in protecting and preserving waqf properties in Tamil Nadu. However, the High Court of Madras in its order dated 23.04.2024 in W.P.No.20553 of 2023, etc., has declared the said Tamil Nadu Act 33 of 2010 to be *void qua* the Waqf Act, 1995 (Central Act 43 of 1995) and hence *ultra vires* the Constitution.

2. The procedure prescribed under section 54 of the aforesaid Waqf Act, 1995 (Central Act 43 of 1995) for removal of encroachments from waqf properties is a cumbersome process and resorting to such process will cause undesirable delay in removing encroachments from the waqf properties. Therefore, the Government have now decided to amend the said Tamil Nadu Act 1 of 1976 on the lines of the Tamil Nadu Act 33 of 2010 retrospectively from 7th January 2011 along with necessary validation provision and to reserve the Bill for the consideration of the Hon’ble President of India as required under Article 254(2) of the Constitution.

3. The Bill seeks to give effect to the above decision.

K.K.S.S.R. RAMACHANDRAN,
Minister for Revenue and Disaster Management.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 47 of 2024

A Bill further to amend the Tamil Nadu Heritage Commission Act, 2012.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows: —

1. (1) This Act may be called the Tamil Nadu Heritage Commission (Amendment) Act, 2024. Short title
commence-
ment.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 24
of 2012.

2. In section 2 of the Tamil Nadu Heritage Commission Act, 2012 (hereinafter referred to as the principal Act), for clause (i), the following clause shall be substituted, namely:— Amendment of
section 2.

“(i) “local authority” means any municipal corporation or municipal council or panchayat constituted or to be constituted under any law for the time being in force or any other authority under whom any site, building, monument or any other place of historical, architectural or cultural importance is vested or to whom the power of superintendence of the heritage building or monuments of heritage importance is entrusted by the Government.”;

3. In section 4 of the principal Act, in sub-section (1),—

Amendment of
section 4.

(a) for items (k) and (l), the following items shall be substituted, namely:—

“(k) the Executive Engineer (Heritage Wing), Public Works Department, Chepauk, Chennai, ex-officio;

(l) the Chief Architect, Public Works Department, Chepauk, Chennai, ex-officio;”;

(b) after item (p), the following item shall be added, namely:—

“(q) the Commissioner, Hindu Religious and Charitable Endowments Department, Chennai, ex-officio”;

4. In section 11 of the principal Act, in sub-section (2), in clause (n), for the expression “local authorities”, the expression “authorities concerned” shall be substituted. Amendment of
section 11.

STATEMENT OF OBJECTS AND REASONS.

The Hon'ble Division Bench of the High Court of Madras in its Common order dated.02.06.2023 in Review Application (Writ) Nos.169 and 170 of 2021 has observed that to protect the places of cultural and historical importance, it is necessary to confer wider and exhaustive meaning to the term "local authority" so as to effectively implement the provisions of the Tamil Nadu Heritage Commission Act,2012 (Tamil Nadu Act 12 of 2012), by amending the definition of the term "local authority" in the said Act and also by including a member from the Hindu Religious and Charitable Endowments department in the Tamil Nadu Heritage Commission.

2. In view of the above and in order to effectively protect the Heritage buildings in the Stage, the Government have decided to amend the definition "local authority" and sections 4 and 11 of the said Act suitably.

3. The Bill seeks to give effect to the above decision.

THANGAM THENARASU,

Minister for Finance and Environment & Climate Change.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 48 of 2024

A Bill further to amend the Tamil Nadu Advocates Welfare Fund Act, 1987.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Advocates Welfare Fund (Amendment) Act, 2024. Short title and commencement.

(2) (a) Clause (a) of section 4 shall be deemed to have come into force on the 30th day of January 2018.

(b) Clause (b) of section 4 shall be deemed to have come into force on the 27th day of August 2022.

(c) Clause (c) of section 4 and the remaining sections shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 49 of 1987.

2. In section 2 of the Tamil Nadu Advocates Welfare Fund Act, 1987 (hereinafter referred to as the principal Act), in clause (k), the expression “and includes e-stamp” shall be added at the end. Amendment of section 2.

3. In section 15 of the principal Act,— Amendment of section 15.
(a) in sub-section (1), the following proviso shall be added, namely:—

“Provided that on and from the date of commencement of the Tamil Nadu Advocates Welfare Fund (Amendment) Act, 2024, an advocate who is in receipt of pension, gratuity or other terminal benefits from any State Government or Central Government or other authority or employer shall not be eligible to apply for admission as a member of the Fund.”;

(b) in sub-section (3), the following proviso shall be added, namely:—

“Provided that a person enrolled as an advocate and opted to be admitted to the Fund belatedly after enrolment shall pay an additional fee of rupees one thousand per year from the date of his enrolment till the date of his admission to the fund.”;

(c) in sub-section (4),—

(i) in item (a), for the expression “Five hundred rupees”, the expression “One thousand rupees” shall be substituted;

(ii) in item (b), for the expression “One thousand rupees”, the expression “Two thousand rupees” shall be substituted;

(iii) in item (c), for the expression “Twenty-five thousand rupees”, the expression “One lakh rupees” shall be substituted;

(iv) in item (d), for the expression “Ten thousand rupees”, the expression “Twenty thousand rupees” shall be substituted;

(v) the following provisos shall be added, namely:—

“Provided that an advocate who has been admitted as a member of the Fund before the completion of thirty five years of age shall be eligible to pay life time subscription or annual subscription to the Fund:

Provided further that an advocate who has been admitted as a member of the Fund after the completion of thirty five years of age shall be eligible to pay only annual subscription and he shall not be eligible to pay life time subscription to the Fund.”;

(d) in sub-section (6), for the expression “fifty rupees”, the expression “ten thousand rupees” shall be substituted;

(e) in sub-section (9), for the expression “fifty rupees”, the expression “five hundred rupees” shall be substituted.

Amendment of
section 16.

4. In section 16 of the principal Act,—

(a) in sub-section (5), for the expression “five lakh and twenty-five thousand rupees” occurring in two places, the expression “seven lakh rupees” shall be substituted;

(b) in sub-section (5) as so amended, for the expression “seven lakh rupees” occurring in two places, the expression “ten lakh rupees” shall be substituted;

(c) for sub-section (5) as so amended, the following sub-section shall be substituted, namely:—

“(5) Where a member of the Fund dies, his nominee or legal heir, as the case may be, shall be paid an amount of—

(a) rupees ten lakh, if the member was enrolled as an advocate before the completion of thirty five years of age;

(b) rupees five lakh, if the member was enrolled as an advocate after the completion of thirty five years of age but before the completion of fifty years of age;

(c) rupees two lakh and fifty thousand, if the member was enrolled as an advocate after the completion of fifty years of age, but before completion of sixty years of age;

(d) rupees one lakh, if the member was enrolled as an advocate after the completion of sixty years of age:

Provided that if such member who, before his death, was in receipt of pension, gratuity or other terminal benefits from any State Government or the Central Government or other authority or employer, his nominee or legal heir, as the case may be, shall not be entitled for the payment of the amount under this sub-section.”.

Amendment of
section 21.

5. In section 21 of the principal Act, in sub-section (2), in clause (b), for the expression “twenty-five rupees”, the expression “five hundred rupees” shall be substituted.

6. In section 22 of the principal Act, in sub-section (1),—
- Amendment of
section 22.
- (a) for the expression “ten rupees”, the expression “one hundred and twenty rupees” shall be substituted;
- (b) the following proviso shall be added, namely.—
- “Provided that the Bar Council may also issue e-stamp through e-stamps online portal of the Bar Council.”.

7. In section 23 of the principal Act, in sub-section (1), for the expression “thirty rupees”, the expression “one hundred and twenty rupees” shall be substituted.
- Amendment of
section 23.

STATEMENT OF OBJECTS AND REASONS

The Government have constituted a Fund called the Tamil Nadu Advocates Welfare Fund in the State to provide for payment of retirement benefits to the advocates in the State and for payment of lumpsum amount out of the said fund on the death of the member under the Tamil Nadu Advocates Welfare Fund Act, 1987 (Tamil Nadu Act 49 of 1987).

2. The Hon'ble Chief Minister has announced on 23.04.2022 that the financial assistance paid from the Advocates Welfare Fund to the family of the deceased advocate will be enhanced from Rs.7 lakh to 10 lakh and an additional grant of Rs. 20.00 Crore to the Tamil Nadu Advocates Welfare Fund will be provided by the Government. Further, to augment revenue for the said Fund, the Bar Council of Tamil Nadu and Puducherry has recommended to enhance the value of the Advocates Welfare Fund Stamp and to increase the annual subscription, life-time subscription, re-admission fee, registration fee, and to provide for issue of "e-Stamp". The said Council has further recommended to prohibit a person to be admitted to the Fund, who is in receipt of pension, gratuity or other terminal benefits from any State or Central Government or Other Authorities.

3. The Government have decided to accept the recommendations of the Bar Council of Tamil Nadu and Puducherry and to amend the said Tamil Nadu Act 49 of 1987 suitably for the aforesaid purposes.

4. The Bill seeks to give effect to the above decision.

S. REGUPATHY,
Minister for Law.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 49 of 2024

A Bill further to amend the Tamil Nadu Advocates' Clerks Welfare Fund Act, 1999.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Advocates' Clerks Welfare Fund (Amendment) Act, 2024. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act 25 of 1999.

2. In section 2 of the Tamil Nadu Advocates' Clerks Welfare Fund Act, 1999 (hereinafter referred to as the principal Act), in clause (o), the expression "and includes e-stamp" shall be added at the end. Amendment of section 2.

3. In section 12 of the principal Act, in sub-section (1),— Amendment of section 12.

(a) for the expression "ten rupees", the expression "twenty rupees" shall be substituted;

(b) the following proviso shall be added, namely:—

Provided that the Bar Council may also issue e-stamp through e-stamps online portal of the Bar Council."

4. In section 16 of the principal Act, in sub-section (2), for the expression "rupees four lakh", the expression "rupees seven lakh" shall be substituted. Amendment of section 16.

STATEMENT OF OBJECTS AND REASONS

The Government have constituted a Fund called the Tamil Nadu Advocates' Clerks Welfare Fund to provide for the payment of retirement benefits to the Advocates' Clerks in the State and to give monetary assistance to their dependants in the event of their death under the Tamil Nadu Advocates' Clerks Welfare Fund Act, 1999 (Tamil Nadu Act 25 of 1999).

2. The Tamil Nadu Advocates' Clerks Association has represented to the Hon'ble Chief Minister to enhance the financial assistance paid in the event of the death of an Advocates' Clerk to the nominee from Rs.4 lakh to Rs.7 lakh and to enhance the value of the Welfare fund Stamps. The Tamil Nadu Advocates' Clerks Welfare Fund Committee, has also recommended to enhance the said financial assistance and to implement e-stamp system.

3. The Government, after careful consideration, have decided to accept the said request and decided to amend the said Tamil Nadu Act 25 of 1999 suitably for the aforesaid purposes.

4. The Bill seeks to give effect to the above decision.

S. REGUPATHY
Minister for Law

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 50 of 2024

**A Bill further to amend the Tamil Nadu
Court-fees and Suits Valuation Act, 1955.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1.(1) This Act may be called the Tamil Nadu Court-fees and Suits Valuation (Amendment) Act, 2024. **Short title and commencement.**

(2) It shall be deemed to have come into force on the 5th April 2023.

Tamil Nadu Act XIV
of 1955.

2. In Schedule-II to the Tamil Nadu Court-fees and Suits Valuation Act, 1955,— **Amendment of Schedule – II.**

(1) in Article 3, for item (ii), the following items shall be substituted, namely:—

“(ii)(A) to the High Court except Intellectual Property Division. One thousand five hundred rupees.

(B) to the Intellectual Property Division of the High Court,—

(a) appeal against the order of the Registrar of Trade Marks under section 91 of the Trade Marks Act, 1999 (Central Act 47 of 1999). Ten thousand rupees.

(b) appeal against the order of Registrar of Copyrights under section 72 of the Copyright Act, 1957 (Central Act 14 of 1957). Five thousand rupees.

(c) appeal against the order of the Controller or Central Government under section 117-A of the Patents Act, 1970 (Central Act 39 of 1970). Ten thousand rupees.

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|-----|--|-------------------------------------|
| (d) | appeal against the order of the Registrar under section 31 of the Geographical Indications of Goods (Registration and Protection) Act, 1999 (Central Act 48 of 1999). | Five thousand rupees. |
| (e) | appeal against the order or decision of the Authority or the Registrar under section 56 of the Protection of Plant Varieties and Farmers' Rights Act, 2001 (Central Act 53 of 2001). | Five thousand rupees. |
| (f) | appeal against the order of a Commercial Court under section 13 (1-A) of the Commercial Courts Act, 2015 (Central Act 4 of 2016). | Two thousand rupees. |
| (g) | appeal against the order passed in interim application, by the Commercial Division of the High Court constituted under section 4 of the Commercial Courts Act, 2015 (Central Act 4 of 2016). | One thousand five hundred rupees.”. |

(2) in Article 11, in clause (I), for item (iii), the following items shall be substituted, namely:—

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| “(iii) (A) | the High Court except Intellectual Property Division. | Fifty rupees. |
| (B) | to the Intellectual Property Division of the High Court,— | |
| (a) | petition or application under sections 47 and 57 of the Trade Marks Act, 1999 (Central Act 47 of 1999). | Ten thousand rupees. |
| (b) | petition under section 19A(1) of the Copyright Act, 1957 (Central Act 14 of 1957). | Five thousand rupees. |

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| (c) petition or application under sections 19A(2), 23, 31, 31A, 31B, 31C, 31D, 32, 33A and 50 of the Copyright Act, 1957 (Central Act 14 of 1957). | Ten thousand rupees. |
| (d) petition under sections 64 and 71 of the Patents Act, 1970 (Central Act 39 of 1970). | Ten thousand rupees. |
| (e) application under section 27 of the Geographical Indications of Goods (Registration and Protection) Act, 1999 (Central Act 48 of 1999). | Five thousand rupees.”. |

STATEMENT OF OBJECTS AND REASONS

Consequent on the enactment of the Tribunals Reforms Act, 2021 (Central Act 33 of 2021), the Intellectual Property Appellate Board and certain other Tribunals stood abolished and the proceedings hitherto pending before the said Board and other such Tribunals stood transferred to the High Courts concerned under various provisions of that Act. The High Court of Madras constituted an Intellectual Property Committee to formulate the procedures consequent thereto. Upon the recommendation of the said Committee, the High Court of Madras created an Intellectual Property Division in the High Court to deal with matters relating to Intellectual Property Rights. The High Court have also, in exercise of the powers under section 129 of the Code of Civil Procedure, 1908 (Central Act V of 1908) and clauses 37 and 38 of the Letters Patent, 1865 framed the Madras High Court Intellectual Property Rights Division Rules, 2022. The said Rules govern the practice and procedure with respect to the proceedings before the Intellectual Property Division of the High Court and specifies the court fees payable thereon.

2. Further, the High Court of Madras in its order dated 07.03.2023 in W.P.Nos.4122, 4124 and 4129 of 2023 has directed the Registrar General of the High Court to collect the court fees pending amendment to the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955), as per the aforesaid Rules, with effect from the date of inauguration of the Intellectual Property Division of the High Court, that is, the 5th April 2023.

3. The Government have, therefore, decided to amend the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955) suitably for the aforesaid purpose.

4. The Bill seeks to give effect to the above decision.

S.REGUPATHY,
Minister for Law.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 51 of 2024

A Bill further to amend the Tamil Nadu Co-operative Societies Act, 1983.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Co-operative Societies (Amendment) Act, 2024.

Short title and
commence-
ment.

(2) It shall come into force at once.

Tamil Nadu
Act 30 of 1983.

2. In section 2 of the Tamil Nadu Co-operative Societies Act, 1983 (hereinafter referred to as the principal Act), in clause (1), the phrase “and includes an interim administrator” shall be added at the end.

Amendment of
section 2.

3. In section 88 of the principal Act,—

Amendment of
section 88.

(1) in sub-section (1), for the first and second provisos, the following provisos shall be substituted, namely:—

“Provided that if, in the opinion of the Registrar, the continuance of the board of any such registered society any further will be detrimental to the interest of the said society, the Registrar may, immediately after issue of notice of supersession of the board, place the board under suspension and appoint an interim administrator to manage the affairs of the society till an order is passed pursuant to that notice:

Provided further that an order pursuant to the said notice shall be passed within a period of two months from the date of issue of the notice:”;

(2) in sub-section (4), for the expression “during the period of supersession”, the expression “during the period of suspension or supersession of the board” shall be substituted;

(3) in sub-section (6), for the expression “Before passing an order under sub-section (1) (a) (i)”, the expression “Before passing an order appointing an administrator on supersession of the board under sub-section (1)” shall be substituted.

4. In section 90 of the principal Act, in sub-section (7), for the expression “Arbitration Act, 1940 (Central Act X of 1940)”, the expression “Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996)” shall be substituted.

Amendment of
section 90.

Amendment of
section 100.

5. In section 100 of the principal Act, in sub-section (1), in clause (g), for the expression "Arbitration Act, 1940 (Central Act X of 1940)", the expression "Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996)" shall be substituted.

Amendment of
section 102.

6. In section 102 of the principal Act including marginal heading, for the expression "Land Acquisition Act, 1894 (Central Act I of 1894)", the expression "Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013)" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

Sub-section (1) of section 88 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) provides for supersession of the board of a co-operative society and appointment of an administrator for the reasons specified therein, for a period not exceeding six months to manage the affairs of the society. In certain cases, immediately after a notice of supersession of the board is issued by the Registrar, the board which has indulged in financial irregularities or fraud or misappropriation, manipulate the accounts or destroy the books of accounts with ulterior motive. To avoid such happenings, the Government have decided to empower the Registrar to place such board under suspension immediately after the issue of notice of supersession and to appoint an interim administrator to manage the affairs of the registered society, till an order is passed thereon within a period of two months from the date of issue of the notice. Further, the second proviso to sub-section (1) of section 88 of the said Act bars the supersession of the board of any registered society in which there is no Government shareholding or loan or financial assistance or any guarantee by the Government, even if any of the above mentioned irregularities are found in the functioning of such board. However, to ensure proper management of such registered societies, it is necessary to make provision to suspend or supersede the board of such societies also. Further, the Arbitration Act, 1940 (Central Act X of 1940) and the Land Acquisition Act, 1894 were repealed and re-enacted. Hence, sections 90, 100 and 102 of the said Act require suitable amendments. In the circumstances, the Government have decided to amend the said Tamil Nadu Act 30 of 1983 suitably, for the above said purposes.

2. The Bill seeks to give effect to the above decision.

KR. PERIAKARUPPAN,
Minister for Co-operation.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 52 of 2024

A Bill further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Act, 2024. Short title and commencement.

(2) (a) Section 6 shall be deemed to have come into force on the 1st day of July 2017;

(b) Sections 30,34 and 36 shall be deemed to have come into force on the 27th day of September 2024;

(c) Clauses (a) and (b) of section 31 shall be deemed to have come into force on the 1st day of August 2024;

(d) Section 32 shall be deemed to have come into force on the 1st day of October 2023;

(e) All other sections shall be deemed to have come into force on the 1st day of November 2024.

Tamil Nadu Act 19 of 2017.

2. In the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 9, in sub-section (1), after the expression “alcoholic liquor for human consumption”, the expression “and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption” shall be inserted. Amendment of section 9.

3. In section 10 of the principal Act, in sub-section (5), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted. Amendment of section 10.

4. After section 11 of the principal Act, the following section shall be inserted, namely:—

“11A. Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.—Notwithstanding anything contained in this Act, if the Government is satisfied that—

(a) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and Insertion of new section 11A.

(b) such supplies were, or are, liable to,—

(i) State tax, in cases where according to the said practice, State tax was not, or is not being, levied, or

(ii) a higher amount of State tax than what was, or is being, levied, in accordance with the said practice, the Government may, on the recommendations of the Council, by notification in the *Tamil Nadu Government Gazette*, direct that the whole of the State tax payable on such supplies, or, as the case may be, the State tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the State tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.”.

Amendment of
section 13

5. In section 13 of the principal Act, in sub-section (3),—

(i) in clause (b), for the expression “by the supplier:”, the expression “by the supplier, in cases where invoice is required to be issued by the supplier; or” shall be substituted;

(ii) after clause (b), the following clause shall be inserted, namely:—

“(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient.”;

(iii) in the first proviso, after the expression “or clause (b)”, the expression “or clause (c)” shall be inserted.

Amendment of
section 16.

6. In section 16 of the principal Act, after sub-section (4), the following sub-sections shall be inserted, namely:—

“(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the financial years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed upto the thirtieth day of November, 2021.

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or Court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

(i) filed upto thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.”.

7. In section 17 of the principal Act, in sub-section (5), in clause (i), for the expression "sections 74, 129 and 130", the expression "section 74 in respect of any period up to financial year 2023-24" shall be substituted. Amendment of section 17.

8. In section 21 of the principal Act, after the expression "section 73 or section 74", the expression "or section 74A" shall be inserted. Amendment of section 21.

9. In section 30 of the principal Act, in sub-section (2), after the proviso, the following proviso shall be inserted, namely:— Amendment of section 30.

"Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed."

10. In section 31 of the principal Act,—(a) in sub-section (3), in clause (f), after the expression "of section 9 shall", the expression "within the period as may be prescribed," shall be inserted; Amendment of section 31.

(b) after clause (g), the following Explanation shall be inserted, namely:—

'Explanation.—For the purposes of clause (f), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.'

11. In section 35 of the principal Act, in sub-section (6), after the expression "section 73 or section 74", the expression "or section 74A" shall be inserted. Amendment of section 35.

12. In section 39 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:— Amendment of section 39.

"(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month."

13. In section 49 of the principal Act, in sub-section (8), in clause (c), after the expression "section 73 or section 74", the expression "or section 74A" shall be inserted. Amendment of section 49.

14. In section 50 of the principal Act, sub-section (1), in the proviso, after the expression "section 73 or section 74", the expression "or section 74A" shall be inserted. Amendment of section 50.

15. In section 51 of the principal Act, in sub-section (7), after the expression "section 73 or section 74", the expression "or section 74A" shall be inserted. Amendment of section 51.

Amendment of section 54.	<p>16. In section 54 of the principal Act,—</p> <p>(a) the second proviso to sub-section (3), shall be omitted;</p> <p>(b) after sub-section (14) and before the Explanation, the following sub-section shall be inserted, namely:—</p> <p>“(15) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods, is subjected to export duty.”.</p>
Amendment of section 61.	<p>17. In section 61 of the principal Act, in sub-section (3), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 62.	<p>18. In section 62 of the principal Act, in sub-section (1), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 63.	<p>19. In section 63 of the principal Act, after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 64.	<p>20. In section 64 of the principal Act, in sub-section (2), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 65.	<p>21. In section 65 of the principal Act, in sub-section (7), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 66.	<p>22. In section 66 of the principal Act, in sub-section (6), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.</p>
Amendment of section 70.	<p>23. In section 70 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—</p> <p>“(1A) All persons summoned under sub-section (1) shall be bound to attend, either in person or by an authorised representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.”.</p>
Amendment of section 73.	<p>24. In section 73 of the principal Act,—</p> <p>(i) in the marginal heading, after the expression “Determination of tax”, the expression “, pertaining to the period upto financial year 2023-24,” shall be inserted;</p> <p>(ii) after sub-section (11), the following sub-section shall be inserted, namely:—</p> <p>“(12) The provisions of this section shall be applicable for determination of tax pertaining to the period upto financial year 2023-24.”.</p>

25. In section 74 of the principal Act,—

Amendment of
section 74.

(i) in the marginal heading, after the expression “Determination of tax”, the expression “, pertaining to the period upto financial year 2023-24,” shall be inserted;

(ii) after sub-section (11) and before Explanation 1, the following sub-section shall be inserted, namely:—

“(12) The provisions of this section shall be applicable for determination of tax pertaining to the period upto financial year 2023-24.”;

(iii) Explanation 2 shall be omitted.

26. After section 74 of the principal Act, the following section shall be inserted, namely:—

Insertion of new
section 74A

“74A. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to financial year 2024-25 onward.—

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made there under:

Provided that no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.

(2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,—

(i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten percent. of tax due from such person or ten thousand rupees, whichever is higher;

(ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(7) The proper officer shall issue the order under sub-section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of State Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

(8) The person chargeable with tax where any tax, has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, may,—

(i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made there under;

(ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, may,—

(i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made there under;

(ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

(iii) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty percent of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

(10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

(12) The provisions of this section shall be applicable for determination of tax pertaining to the financial year 2024-25 onwards.

Explanation 1.—For the purposes of this section,—

(i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

Explanation 2.—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

Amendment of
section 75.

27. In section 75 of the principal Act,—

(a) in sub-section (1), after the expression “section 74”, the expression “or sub-sections (2) and (7) of section 74A” shall be inserted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where any Appellate Authority or Appellate Tribunal or Court concludes that the penalty under clause (ii) of sub-section (5) of section 74A is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (i) of sub-section (5) of section 74A.”;

(c) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (10) of section 73 or in sub-section (10) of section 74 or in sub-section (7) of section 74A.”;

(d) in sub-section (11), after the expression “section 74”, the expression “or sub-section (7) of section 74A” shall be inserted;

(e) in sub-section (12), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted;

(f) in sub-section (13), after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.

Amendment of
section 104.

28. In section 104 of the principal Act, in sub-section (1), in the Explanation, after the expression “section 74”, the expression “or sub-sections (2) and (7) of section 74A” shall be inserted.

Amendment of
section 107.

29. In section 107 of the principal Act,—

(a) in sub-section (6), in clause (b), for the expression “twenty-five”, the expression “twenty” shall be substituted;

(b) in sub-section (11), in the second proviso, after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.

Amendment of
section 109.

30. In section 109 of the principal Act, in sub-section (1), after the expression “Revisional Authority under this Act”, the expression “or shall be the authority for conducting an examination or adjudicating the cases referred to in sub-section (2) of section 171, if so notified under the said section.” shall be inserted.

31. In section 112 of the principal Act,—

Amendment of
section 112.

(a) in sub-section (1), after the expression “from the date on which the order sought to be appealed against is communicated to the person preferring the appeal”, the expression “; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.” shall be inserted;

(b) in sub-section (3), after the expression “from the date on which the said order has been passed”, the expression “; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later,” shall be inserted;

(c) in sub-section (6), after the expression “after the expiry of the period referred to in sub-section (1)”, the expression “or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3)” shall be inserted;

(d) in sub-section (8), in clause (b),—

(i) for the expression “twenty per cent.”, the expression “ten per cent.” shall be substituted;

(ii) for the expression “fifty crore rupees”, the expression “twenty crore rupees” shall be substituted.

32. In section 122 of the principal Act, in sub-section (1B), for the expression “Any electronic commerce operator who”, the expression “Any electronic commerce operator, who is liable to collect tax at source under section 52,” shall be substituted.

Amendment of
section 122.

33. In section 127 of the principal Act, after the expression “section 73 or section 74”, the expression “or section 74A” shall be inserted.

Amendment of
section 127.

34. In section 171 of the principal Act,—

Amendment of
section 171

(a) in sub-section (2), the following proviso and Explanations shall be inserted, namely:—

“Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation 1.—For the purposes of this sub-section, “request for examination” shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation 2.—For the purposes of this section, the expression “Authority” shall include the “Appellate Tribunal”.

Amendment of
Schedule III.

35. In Schedule III to the principal Act, after paragraph 8 and before Explanation 1, the following paragraphs shall be inserted, namely:—

“9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.”.

No refund of tax
paid or input tax
credit reversed

36. No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 6 of this Act been in force at all material times.

STATEMENT OF OBJECTS AND REASONS.

The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) provides for levy and collection of tax on intra-State supply of goods or services or both by the State Government. The Goods and Services Tax Council in its 53rd meeting, among others, recommended amendments to the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) and to give effect to the said recommendations, the Central Goods and Services Tax Act, 2017 has been amended vide sections 114 to 150 of the Finance (No.2) Act, 2024 (Central Act 15 of 2024). In tune with the said amendments, the Tamil Nadu Goods and Services Act, 2017 (Tamil Nadu Act 19 of 2017) has to be amended suitably. Accordingly, the Government have decided to amend the said Tamil Nadu Act 19 of 2017.

2. The Bill seeks to give effect to the above decision.

P.MOORTHY

*Minister for Commercial Taxes and
Registration*

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 4,9,10,12, 31(a),31(b) and 34(a) .of the Bill authorise the Government to issue notifications or to make rules, as the case may be, for the purposes specified therein.

2. The powers delegated are normal and not of an exceptional character.

P.MOORTHY

*Minister for Commercial Taxes and
Registration*

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 10th December, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 53 of 2024

A Bill to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2024.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:-

1. This Act may be called the Tamil Nadu Appropriation (No. 6) Act, 2024.

Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2024, a further sum not exceeding Three Thousand Five Hundred Thirty-One Crores Four Lakhs Ninety-Nine Thousand rupees, being moneys required to meet-

Supplementary appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year which commenced on the 1st day of April 2024.

- (a) the supplementary grants made by the Tamil Nadu Legislative Assembly for that year, as set forth in column (3) of the Schedule; and
- (b) the supplementary expenditure *charged* on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE.

(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
		(3)	(4)	(5)
(1)	(2)	₹	₹	₹
001 STATE LEGISLATURE	Revenue	2,000	14,18,000	14,20,000
	Capital	...	...	...
	Loan	...	...	...
002 GOVERNOR AND COUNCIL OF MINISTERS	Revenue	1,000	...	1,000
	Capital	...	...	...
	Loan	...	...	...
003 ADMINISTRATION OF JUSTICE	Revenue	49,000	22,000	71,000
	Capital	...	...	...
	Loan	...	...	...
004 ADI-DRAVIDAR AND TRIBAL WELFARE DEPARTMENT	Revenue	26,000	...	26,000
	Capital	6,000	...	6,000
	Loan	...	...	...
005 AGRICULTURE AND FARMER'S WELFARE DEPARTMENT	Revenue	32,000	...	32,000
	Capital	5,000	...	5,000
	Loan	220,77,64,000	...	220,77,64,000
006 ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	32,000	12,53,000	12,85,000
	Capital	4,000	...	4,000
	Loan	44,25,000	...	44,25,000
007 FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	19,000	...	19,000
	Capital	5,000	...	5,000
	Loan	...	...	...
008 DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	70,00,00,000	...	70,00,00,000
	Capital	...	...	...
	Loan	...	...	...
009 BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	Revenue	40,000	...	40,000
	Capital	4,000	...	4,000
	Loan	35,00,000	...	35,00,000
010 COMMERCIAL TAXES (Commercial Taxes and Registration Department)	Revenue	11,000	...	11,000
	Capital	...	...	...
	Loan	...	...	...
011 STAMPS AND REGISTRATION (Commercial Taxes and Registration Department)	Revenue	7,000	...	7,000
	Capital	...	...	...
	Loan	...	...	...
012 CO-OPERATION (Co-operation, Food and Consumer Protection Department)	Revenue	4,000	...	4,000
	Capital	...	...	...
	Loan	...	...	...

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
		(3) ₹	(4) ₹	(5) ₹
013 FOOD AND CONSUMER PROTECTION (Co-operation, Food and Consumer Protection Department)	Revenue	14,000	...	14,000
	Capital	...	...	...
	Loan	...	...	...
014 ENERGY DEPARTMENT	Revenue	1,500,00,00,000	...	1,500,00,00,000
	Capital	...	...	...
	Loan	...	...	...
015 ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)	Revenue	2,000	...	2,000
	Capital	...	...	...
	Loan	5,78,14,000	...	5,78,14,000
016 FINANCE DEPARTMENT	Revenue	12,000	...	12,000
	Capital	350,00,01,000	...	350,00,01,000
	Loan	...	...	...
017 HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	8,000	...	8,000
	Capital	...	...	...
	Loan	5,47,00,000	...	5,47,00,000
019 HEALTH AND FAMILY WELFARE DEPARTMENT	Revenue	55,000	1,12,88,000	1,13,43,000
	Capital	8,000	...	8,000
	Loan	46,52,000	...	46,52,000
020 HIGHER EDUCATION DEPARTMENT	Revenue	11,000	...	11,000
	Capital	4,000	...	4,000
	Loan	...	...	...
021 HIGHWAYS AND MINOR PORTS DEPARTMENT	Revenue	2,000	...	2,000
	Capital	16,000	31,87,13,000	31,87,29,000
	Loan	...	...	...
022 POLICE (Home, Prohibition and Excise Department)	Revenue	37,39,000	...	37,39,000
	Capital	...	...	...
	Loan	...	...	...
023 FIRE AND RESCUE SERVICES (Home, Prohibition and Excise Department)	Revenue	5,000	26,39,000	26,44,000
	Capital	1,000	...	1,000
	Loan	...	...	...
024 PRISONS AND CORRECTIONAL SERVICES (Home, Prohibition and Excise Department)	Revenue	3,000	...	3,000
	Capital	4,00,00,000	...	4,00,00,000
	Loan	...	...	...
026 HOUSING AND URBAN DEVELOPMENT DEPARTMENT	Revenue	9,000	...	9,000
	Capital	...	...	...
	Loan	48,69,00,000	...	48,69,00,000
027 INDUSTRIES, INVESTMENT PROMOTION AND COMMERCE DEPARTMENT	Revenue	4,000	...	4,000
	Capital	2,000	...	2,000
	Loan	33,32,000	...	33,32,000

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
028 INFORMATION AND PUBLICITY (Tamil Development and Information Department)	Revenue	1,11,91,000	...	1,11,91,000
	Capital	...	...	...
	Loan	...	...	...
029 TOURISM - ART AND CULTURE (Tourism, Culture and Religious Endowments Department)	Revenue	25,000	...	25,000
	Capital	9,000	...	9,000
	Loan	...	...	...
030 STATIONERY AND PRINTING (Tamil Development and Information Department)	Revenue	8,000	...	8,000
	Capital	1,000	...	1,000
	Loan	...	...	...
031 INFORMATION TECHNOLOGY AND DIGITAL SERVICES DEPARTMENT	Revenue	4,000	...	4,000
	Capital	...	...	...
	Loan	...	...	...
032 LABOUR WELFARE AND SKILL DEVELOPMENT DEPARTMENT	Revenue	24,000	...	24,000
	Capital	3,000	...	3,000
	Loan	...	...	...
033 LAW DEPARTMENT	Revenue	73,42,000	...	73,42,000
	Capital	...	...	...
	Loan	1,71,62,000	...	1,71,62,000
034 MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	Revenue	...	...	...
	Capital	13,000	...	13,000
	Loan	...	...	...
035 HUMAN RESOURCES MANAGEMENT DEPARTMENT	Revenue	10,000	2,000	12,000
	Capital	2,72,15,000	...	2,72,15,000
	Loan	...	...	...
036 PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DEPARTMENT	Revenue	4,000	...	4,000
	Capital	...	...	...
	Loan	...	...	...
037 PROHIBITION AND EXCISE (Home, Prohibition and Excise Department)	Revenue	3,000	...	3,000
	Capital	...	...	...
	Loan	...	...	...
038 PUBLIC DEPARTMENT	Revenue	64,99,000	...	64,99,000
	Capital	3,000	...	3,000
	Loan	5,00,00,000	...	5,00,00,000
039 BUILDINGS (Public Works Department)	Revenue	4,000	13,57,000	13,61,000
	Capital	19,000	40,26,000	40,45,000
	Loan	...	...	...
040 WATER RESOURCES DEPARTMENT	Revenue	15,000	...	15,000
	Capital	65,000	6,10,06,000	6,10,71,000
	Loan	...	...	...

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
		(3) ₹	(4) ₹	(5) ₹
041 REVENUE AND DISASTER MANAGEMENT DEPARTMENT	Revenue	30,21,000	...	30,21,000
	Capital	...	77,34,000	77,34,000
	Loan	17,60,000	...	17,60,000
042 RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	Revenue	12,000	...	12,000
	Capital	2,000	...	2,000
	Loan	...	...	...
043 SCHOOL EDUCATION DEPARTMENT	Revenue	20,000	...	20,000
	Capital	101,00,07,000	...	101,00,07,000
	Loan	...	...	...
044 MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	Revenue	8,000	...	8,000
	Capital	...	...	...
	Loan	...	...	...
045 SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT	Revenue	48,000	...	48,000
	Capital	11,000	...	11,000
	Loan	...	...	...
046 TAMIL DEVELOPMENT (Tamil Development and Information Department)	Revenue	6,000	...	6,000
	Capital	...	...	...
	Loan	...	...	...
047 HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (Tourism, Culture and Religious Endowments Department)	Revenue	7,000	5,00,00,000	5,00,07,000
	Capital	2,000	...	2,000
	Loan	...	...	...
048 TRANSPORT DEPARTMENT	Revenue	8,000	...	8,000
	Capital	372,06,34,000	...	372,06,34,000
	Loan	8,000	...	8,000
049 YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	Revenue	5,000	...	5,000
	Capital	...	...	...
	Loan	...	...	...
050 PENSION AND OTHER RETIREMENT BENEFITS	Revenue	1,000	...	1,000
	Capital	...	...	...
	Loan	...	...	...
051 RELIEF ON ACCOUNT OF NATURAL CALAMITIES	Revenue	792,64,26,000	...	792,64,26,000
	Capital	...	...	...
	Loan	...	...	...
052 DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	Revenue	17,000	...	17,000
	Capital	...	...	...
	Loan	...	...	...
053 DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION	Revenue	3,000	...	3,000
	Capital	...	...	...
	Loan	21,49,000	...	21,49,000

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
		(3) ₹	(4) ₹	(5) ₹
054 FORESTS (Environment, Climate Change and Forests Department)	Revenue	26,000	...	26,000
	Capital	3,000	...	3,000
	Loan	...	...	...
055 NATURAL RESOURCES DEPARTMENT	Revenue	3,000	...	3,000
	Capital	...	...	...
	Loan	...	...	...
DEBT CHARGES	Revenue	...	5,000	5,000
	Capital	...	...	...
	Loan	...	...	...
Total	Revenue	2,365,88,27,000	6,79,84,000	2,372,68,11,000
	Capital	829,80,43,000	39,14,79,000	868,95,22,000
	Loan	289,41,66,000	...	289,41,66,000
Grand Total		3,485,10,36,000	45,94,63,000	3,531,04,99,000

STATEMENT OF OBJECTS AND REASONS.

This Bill is introduced in pursuance of Article 205, read with clause (1) of Article 204, of the Constitution, to provide for the appropriation out of the Consolidated Fund of the State, of the moneys required to meet--

- (a) the supplementary grants made by the Tamil Nadu Legislative Assembly for the financial year which commenced on the 1st day of April 2024; and
- (b) the supplementary expenditure charged on the Consolidated Fund of the State for that year.

THANGAM THENARASU,
Minister for Finance and Environment &
Climate Change.

Secretariat,
Chennai-600 009,
10th December 2024.

K. SRINIVASAN,
Principal Secretary.